



J. TYLER McCAULEY
AUDITOR-CONTROLLER

**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

KENNETH HAHN HALL OF ADMINISTRATION
500 WEST TEMPLE STREET, ROOM 525
LOS ANGELES, CALIFORNIA 90012-2766
PHONE: (213) 974-8301 FAX: (213) 626-5427

March 31, 2005

To: Supervisor Gloria Molina, Chair
Supervisor Yvonne B. Burke
Supervisor Zev Yaroslavsky
Supervisor Don Knabe
Supervisor Michael D. Antonovich

From: J. Tyler McCauley 
Auditor-Controller

Subject: **DCSS AREA AGENCY ON AGING PROGRAM AUDIT LIABILITIES**

The following is a report on audit liabilities in the Department of Community and Senior Services (DCSS) Area Agency on Aging (AAA) program, which were brought to my attention by various Board offices and reviewed by my staff.

Background

On June 7, 2001, the California Department on Aging (CDA) conducted an exit conference with the DCSS AAA Program Director and other DCSS staff to discuss their review and audit of AAA programs. These audits were part of the regular ongoing process to ensure grant funds are spent in accordance with established rules and regulations. Numerous deficiencies were noted, including \$10,139,582 in questioned program costs for Fiscal Years 1997-98 and 1998-99, which were comprised of unearned funds advanced for AAA sub recipients.

The CDA had questioned these costs because it appeared that grant funds were not passed through to various agencies or the amount DCSS reported to the State as paid to the agencies did not match the amount the agencies reported as having been paid. Additionally, some agencies did not provide the CDA with independent audits of their programs as required, or there were discrepancies between the expenditure amounts the agencies reported in their independent audit reports and the amounts reported directly to CDA through closeout reports.

Following the June 7, 2001 exit conference, it does not appear that DCSS staff made any significant attempt to correct the deficiencies or conduct their own audits to reduce the CDA questioned program costs. DCSS did not formally respond and, therefore, on

March 28, 2002, the CDA sent a signed Notice of Audit Determination stating the entire amount of questioned costs would be applied against future grants, and that they were questioning the entire amount of grant funds for Fiscal Years 1999-2000 through 2001-2002, of approximately \$47,195,715, and possibly the approximately \$16,000,000 in grant funds for Fiscal Year 2002-2003. DCSS again failed to take any substantive corrective action, or notify your Board, the CAO, or the Auditor-Controller.

CDA also conducted an on-site review of AAA programs and had an exit conference with various level DCSS staff on January 16, 2003. Because DCSS had generally been non responsive to many of the previous communications and audit findings, CDA management decided to send a copy of the December 12, 2003 formal notification letter to the Chairman of the Board of Supervisors. That resulted in a January 20, 2004 Board order that DCSS prepare a corrective action plan in response to the CDA and submit a status report to the Board in 30 days. Concurrent with that Board order was a request by several Board offices for the Auditor-Controller to review DCSS operations.

Corrective Action

Pursuant to the Board order, DCSS developed a corrective action plan to resolve long standing AAA program issues with the CDA. Auditor-Controller staff have been working with the CDA Audit Branch staff to correct past billing practices and have been working with the sub-contracting agencies to reconcile questioned costs. They are also pursuing with CDA, DCSS and County Counsel staff developing new policies and procedures to ensure past deficiencies do not recur. Auditor-Controller staff are also providing technical assistance to DCSS to restore the integrity of the accounting and billing systems.

As a result of these efforts, the State has formally acknowledged that the questioned costs for Fiscal Years 1997-98 and 1998-99 have been reduced from \$10,139,582 to \$80,041. Please refer to attachments I and II. In addition, although the State has not yet audited Fiscal Years 1999-00 through 2002-03, we believe the potential liability has been reduced from \$63,195,715 to \$665,089. The CDA has scheduled an audit of these years to commence in May 2005. It should be noted the above amounts are for sub recipient costs, and there will probably be more liabilities for DCSS direct and administrative costs.

Please let me know if you have any questions or your staff may contact Jack Skadsem directly at (626) 293-1111.

JTM:PTM:JMS
Attachments

David E. Janssen, Chief Administrative Officer
Cynthia N. Banks, Chief Deputy, DCSS
Raymond G. Fortner, County Counsel
Audit Committee

STATE OF CALIFORNIA - HEALTH AND HUMAN SERVICES AGENCY

ARNOLD SCHWARZENEGGER, Governor

DEPARTMENT OF AGING

1600 K STREET
SACRAMENTO, CA 95814-4020
Internet Home Page: www.aging.ca.gov
TDD Only 1-800-735-2929
FAX Only (916) 324-4986
Audit Branch (916) 323-8945



September 28, 2004

Cynthia D. Banks, Chief Deputy
County of Los Angeles Community
and Senior Citizens Services
3333 Wilshire Boulevard, Suite 400
Los Angeles, California 90010

Dear Ms. Banks:

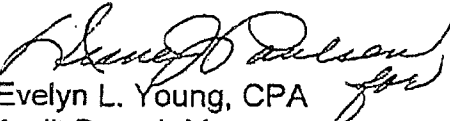
**NOTICE OF AUDIT DETERMINATION, FISCAL PERIOD JULY 1, 1997
THROUGH JUNE 30, 1999**

Enclosed is the California Department of Aging's final Notice of Audit Determination (NAD) for the Title III/VII Program for the above fiscal period. This finalizes our draft NAD dated March 28, 2002. We delayed issuance of the final NAD to provide the County of Los Angeles, Community and Senior Citizens Services (DCSS), the opportunity to perform resolution of subrecipient contracts.

Please be advised that for future periods the audit resolutions of subrecipient contracts are expected to be completed in a timely manner. The NAD will be issued regardless of whether DCSS has completed their resolution of subrecipient contracts.

If you have any questions regarding the NAD, please contact the Audit Branch at the above number.

Sincerely,


Evelyn L. Young, CPA
Audit Branch Manager

Enclosures



Do Your Part to Help California Save Energy
To learn more about saving energy, visit the CDA web site at www.aging.ca.gov

Cynthia D. Banks, Chief Deputy
Community and Senior Citizens Services

cc: Don Knabe, Chairman
Los Angeles County Board of Supervisors
David E. Janssen, Chief Administrative Officer
J. Tyler McCauley, Auditor-Controller
David Ishida
Regional Administrator, Region IX
Administration on Aging

cc: Lynda Terry, Director, CDA
Diane Paulsen, Deputy Director, Administration Division, CDA
Bob Ramsey-Lewis, Coach, AAA-Based Team A, CDA

**CALIFORNIA DEPARTMENT OF AGING
NOTICE OF AUDIT DETERMINATION**

ORGANIZATION: COUNTY OF LOS ANGELES, COMMUNITY AND SENIOR
CITIZENS SERVICES

FISCAL PERIOD: JULY 1, 1997 THROUGH JUNE 30, 1999

CONTRACT/GRANT NOS.: FF-9798-19 **PSA:** 19
FF-9899-19 **PROGRAM:** TITLE III/VII

We have completed our review of the audit reports issued by KPMG Peat Marwick, LLP for the above fiscal period. The purpose of our review was to determine:

- The fairness of reports on financial results submitted to the California Department of Aging (CDA);
- The adequacy of internal accounting and administrative controls;
- The agency's compliance with applicable laws, regulations, and contract requirements; and
- The resolutions of audit report findings.

REPORT ON FINANCIAL CLOSEOUTS

We reviewed the audit reports issued by KPMG Peat Marwick, LLP and compared them to the financial closeout statements submitted for the program's operating periods. In addition, we reviewed audits and financial reports of subrecipients to determine whether subrecipient audits and financial reports necessitate adjustment of the amounts reported to CDA.

We determined that, after adjustment as shown on the Schedule of Monetary Adjustments, the financial closeout statements that County of Los Angeles, Community and Senior Citizens Services (DCSS) submitted to CDA were materially accurate and fairly present the financial operations of the Title III/VII program for the above fiscal period.

Our audit initially identified \$4,055,729 for FY 1997/98 and \$4,605,776 for FY 1998/99 of unearned funds for Title III/VII. This was due to DCSS's failure to complete audit resolution of subrecipient expenditures. However, DCSS in conjunction with the Office of Auditor-Controller has since completed audit resolution of its subrecipient expenditures, subject to CDA review, resulting in a final adjustment of unearned funds of \$26,217 for FY 1997/98 and \$53,824 for FY 1998/99, as shown on the Schedule of Monetary Adjustments, for a combined total of \$80,041. This amount will be applied against future allotments.

County of Los Angeles, Community and Senior Citizens Services
Fiscal Period: July 1, 1997 through June 30, 1999

Attached are the financial closeout statements.

REPORT ON INTERNAL CONTROL

The opinions expressed by KPMG Peat Marwick, LLP who examined the financial closeout statements issued by DCSS for the above fiscal period, did not include any material internal control weaknesses that relate to the Title III/VII program.

This is consistent with the conclusions reached in the evaluation and testing of the internal control structure of DCSS, performed by CDA in the course of our review.

Based on the audit and our review, we conclude that the internal control structure used by DCSS, is adequate.

REPORT ON COMPLIANCE WITH GRANT REQUIREMENTS

The opinions expressed by KPMG Peat Marwick, LLP who examined the financial closeout statements issued by DCSS, for the above fiscal period, did not report any instances of material non-compliance with laws, regulations, or contract requirements that relate to the Title III/VII program.

We conducted additional tests of compliance issues that we consider material to the Title III/VII program.

Based on the audit and our testing, we conclude that, except as noted in Audit Finding # 1, DCSS operation of the Title III/VII program was in material compliance with applicable laws, regulations, and contract requirements.

AUDIT FINDING #1

The DCSS has not consistently performed reconciliation of the subrecipients' expenditures reported to CDA with the audited expenses of subrecipients.

Although the DCSS reviews subrecipient audits for reportable conditions and questioned costs, audited subrecipients' expenditures are not reconciled with the year-end financial reports received from subrecipients.

County of Los Angeles, Community and Senior Citizens Services
Fiscal Period: July 1, 1997 through June 30, 1999

OMB Circular A-133, which establishes audit requirements for local governments receiving Federal Aid, requires an agency to review the subrecipient audits to determine whether subrecipients audits necessitate adjustment of the Agency's own records. The DCSS's resolution of subrecipient audits should include steps in which reported expenditures are compared to audited expenditures.

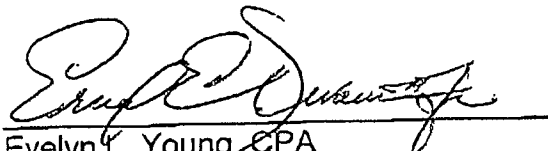
CONCLUSION

The DCSS has adequately reconciled subrecipients' expenditures reported to CDA with the audited expenses of subrecipients for the FY 1997/1998 and FY 1998/1999.

We note that DCSS has made considerable progress in resolution of subrecipient audits for subsequent years, commencing with FY 1999/00. In a letter from Dewitt Roberts of the Los Angeles County Auditor-Controller's Office, dated June 21, 2004, summaries of resolution results were provided. The letter states that his unit is close to resolving all the subrecipient contracts for the FY 2001/2002, and has resolved all the subrecipient contracts for the FY 1999/00 through FY 2000/2001 period. CDA Audit Branch will test the information in its subsequent audit of DCSS.

No further action is required at this time.

We discussed the results of CDA's review process and the procedure to resolve audit findings at an exit conference on June 7, 2001. Attached are the financial closeout statements.


Evelyn L. Young, CPA
Audit Branch Manager


John Souza
Auditor

County of Los Angeles, Community and Senior Citizens Services
Fiscal Period: July 1, 1997 through June 30, 1999

OMB Circular A-133, which establishes audit requirements for local governments receiving Federal Aid, requires the Agency to review the subrecipient audits to determine whether subrecipients audits necessitate adjustment of the Agency's own records. Agency's resolution of subrecipient audits should include steps in which reported expenditures are compared to audited expenditures.

RECOMMENDATION

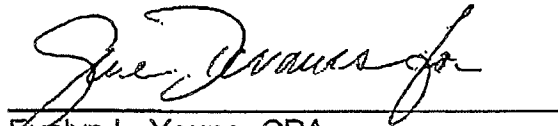
For each program period commencing with FY 1999/2000, the DCSS should provide to CDA, a summary by subrecipient of the results of resolutions (and monitoring in lieu of audits of those subrecipients receiving less than the OMB prescribed amount for single audits) performed. The Audit Branch will review the summary and request additional information considered necessary to determine whether the resolution process has taken place. The summary of resolution results, sent to the attention of CDA's Audit Branch, should be received no later than June 30 of the subsequent program periods.

We discussed the results of CDA's review process and the procedure to resolve audit findings at an exit conference on June 7, 2001. Attached are the financial closeout statements.

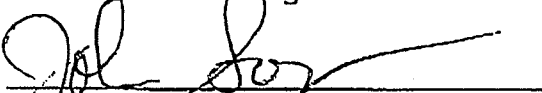
CONCLUSION

We note that DCSS has made considerable progress in resolution of subrecipient audits for subsequent years, commencing with FY 1999/00. In a letter from Dewitt Roberts of the Los Angeles County Auditor-Controller's Office, dated June 21, 2004, summaries of resolution results were provided. The letter stated that his unit is close to resolving all the subrecipient contracts for the FY 2001/2002, and has resolved all the subrecipient contracts for the FY 1999/00 through FY 2000/2001 period. CDA Audit Branch will test the information in its subsequent audit of DCSS.

No further action is required, including that required of a summary of resolution results to be submitted no later than June 30 for subsequent program periods.



Evelyn L. Young, CPA
Audit Branch Manager



John Souza
Auditor

STATE OF CALIFORNIA - HEALTH AND HUMAN SERVICES AGENCY

ARNOLD SCHWARZENEGGER, Governor

DEPARTMENT OF AGING

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Internet Home Page: www.aging.ca.gov
TDD Only 1-800-735-2929
FAX Only (916) 324-4986
Audit Branch (916) 323-8945



October 18, 2004

Cynthia D. Banks, Chief Deputy
County of Los Angeles Community
and Senior Citizens Services
3333 Wilshire Boulevard, Suite 400
Los Angeles, California 90010

Dear Ms. Banks:

NOTICE OF AUDIT DETERMINATION, FISCAL PERIOD JULY 1, 1997 THROUGH
JUNE 30, 1999

Enclosed is the California Department of Aging's final Notice of Audit Determination (NAD) for the Community-Based Services Program for the above fiscal period. This finalizes our draft NAD dated March 28, 2002. We delayed issuance of the final NAD to provide the County of Los Angeles, Community and Senior Citizens Services (DCSS), the opportunity to perform resolution of subrecipient contracts.

Please be advised that for future periods the audit resolutions of subrecipient contracts are expected to be completed in a timely manner. The NAD will be issued regardless of whether DCSS has completed their resolution of subrecipient contracts.

If you have any questions regarding the NAD, please contact the Audit Branch at the above number.

Sincerely,

Diane Paulsen
Deputy Director
Administration Division

Enclosures



Do Your Part to Help California Save Energy
To learn more about saving energy, visit the CDA web site at www.aging.ca.gov

Cynthia D. Banks, Chief Deputy
Community and Senior Citizens Services

cc: Don Knabe, Chairman
Los Angeles County Board of Supervisors
David E. Janssen, Chief Administrative Officer
J. Tyler McCauley, Auditor-Controller
Lora Connolly, Acting Director, CDA
Diane Paulsen, Deputy Director, Administration Division, CDA
Bob Ramsey-Lewis, Coach, AAA-Based Team A, CDA

**CALIFORNIA DEPARTMENT OF AGING
NOTICE OF AUDIT DETERMINATION**

ORGANIZATION: COUNTY OF LOS ANGELES, COMMUNITY AND SENIOR
CITIZENS SERVICES

FISCAL PERIOD: JULY 1, 1997 THROUGH JUNE 30, 1999

CONTRACT/GRANT NOS.: SF-9798-19

PSA: 19

PROGRAM: CBSP

We have completed our review of the audit reports issued by KPMG Peat Marwick, LLP for the above fiscal period. The purpose of our review was to determine:

- The fairness of reports on financial results submitted to the California Department of Aging (CDA);
- The adequacy of internal accounting and administrative controls;
- The agency's compliance with applicable laws, regulations, and contract requirements; and
- The resolution of audit report findings.

REPORT ON FINANCIAL CLOSEOUTS

We reviewed the audit reports issued by KPMG Peat Marwick, LLP and compared them to the financial closeout statements submitted for the program's operating periods. In addition, we reviewed audits and financial reports of subrecipients to determine whether subrecipient audits and financial reports necessitate adjustment of the amounts reported to CDA.

We determined that the financial closeout statements that County of Los Angeles, Community and Senior Citizens Services (DCSS) submitted to CDA were materially accurate and fairly present the financial operations of the Community-Based Services Program (CBSP) for the above fiscal period.

Our audit initially identified \$653,719 for FY 1997/98 and \$824,358 for FY 1998/99 of unearned funds for CBSP. This was due to DCSS's failure to complete audit resolution of subrecipient expenditures. However, DCSS in conjunction with the Office of Auditor-Controller has since completed audit resolution of its subrecipient expenditures, subject to CDA review, resulting in no unearned funds for FY 1997/98 and FY 1998/99.

Attached are the financial closeout statements.

County of Los Angeles, Community and Senior Citizens Services
Fiscal Period: July 1, 1997 through June 30, 1999

REPORT ON INTERNAL CONTROL

The opinions expressed by KPMG Peat Marwick, LLP who examined the financial closeout statements issued by DCSS for the above fiscal period, did not include any material internal control weaknesses that relate to the CBSP.

This is consistent with the conclusions reached in the evaluation and testing of the internal control structure of DCSS, performed by CDA in the course of our review.

Based on the audit and our review, we conclude that the internal control structure used by DCSS, is adequate.

REPORT ON COMPLIANCE WITH GRANT REQUIREMENTS

The opinions expressed by KPMG Peat Marwick, LLP who examined the financial closeout statements issued by DCSS, for the above fiscal period, did not report any instances of material non-compliance with laws, regulations, or contract requirements that relate to the CBSP.

We conducted additional tests of compliance issues that we consider material to the CBSP.

Based on the audit and our testing, we conclude that, except as noted in Audit Finding # 1, DCSS operation of the CBSP was in material compliance with applicable laws, regulations, and contract requirements.

AUDIT FINDING #1

The DCSS has not consistently performed reconciliation of the subrecipients' expenditures reported to CDA with the audited expenses of subrecipients.

Although the DCSS reviews subrecipient audits for reportable conditions and questioned costs, audited subrecipients' expenditures are not reconciled with the year-end financial reports received from subrecipients.

OMB Circular A-133, which establishes audit requirements for local governments receiving Federal Aid, requires an agency to review the subrecipient audits to determine whether subrecipients audits necessitate adjustment of the Agency's own records. Agency's resolution of subrecipient audits should include steps in which reported expenditures are compared to audited expenditures.

County of Los Angeles, Community and Senior Citizens Services
Fiscal Period: July 1, 1997 through June 30, 1999

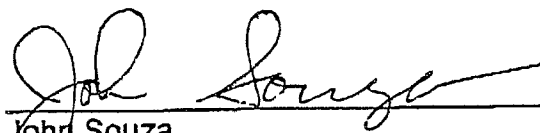
CONCLUSION

The DCSS has adequately reconciled subrecipients' expenditures reported to CDA with the audited expenses of subrecipients for the FY 1997/1998 and FY 1998/1999.


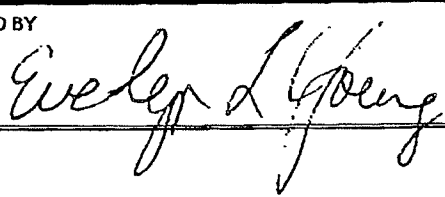
We note that DCSS has made considerable progress in resolution of subrecipient audits for subsequent years, commencing with FY 1999/00. In a letter from Dewitt Roberts of the Los Angeles County Auditor-Controller's Office, dated June 21, 2004, summaries of resolution results were provided. The letter states that his unit is close to resolving all the subrecipient contracts for the FY 2001/2002, and has resolved all the subrecipient contracts for the FY 1999/00 through FY 2000/2001 period. CDA Audit Branch will test the information in its subsequent audit of DCSS.

No further action is required at this time.

We discussed the results of CDA's review process and the procedure to resolve audit findings at an exit conference on June 7, 2001. Attached are the financial closeout statements.


John Souza
Auditor

FINANCIAL CLOSEOUT STATEMENT COMMUNITY BASED SERVICES PROGRAMS

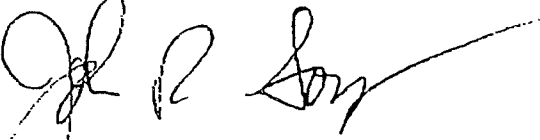
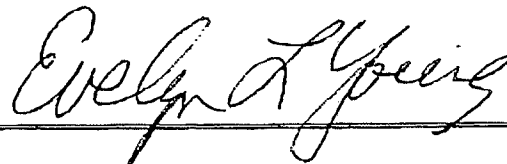
Contract Agency: County of Los Angeles, Community and Senior Citizens Services										Fiscal Year: 1997/98		
Contract Number: SF-9798-19										Revision Number: Per Audit Resolution		
Status of Contract	AAA Administration	Alzheimer's	Brown Bag	Foster Grandparent	Linkages	Respite Purchase of Services	Respite Registry	Senior Companion	HICAP Reimb.	HICAP Fund	HICAP BSI	Total
1. Original Contract Amount	124,659	238,125	19,358	73,282	458,693	14,184	-	18,460	273,259	136,457	17,675	1,372,152
2. Amendment(s)	(91)	-	-	-	-	-	-	-	-	-	(250)	(341)
3. Total Contract Amount	124,568	238,125	19,358	73,282	458,693	14,184	-	18,460	273,259	136,457	17,425	1,371,811
Balance of Contract												
4. Total Contract Amount	124,568	238,125	19,358	73,282	458,693	14,184	-	18,460	273,259	136,457	17,425	1,371,811
5. Expenditures from CDA 246	124,659	238,125	19,358	60,757	452,425	12,835	-	18,460	273,259	136,457	17,425	1,353,760
6. Balance of Contract	(91)	-	-	12,525	4,268	1,349	-	-	-	-	-	18,051
Adjustments to Expenditures												
7. Final Closeout Expenditures	124,568	238,125	19,358	60,757	452,425	12,835	-	18,460	273,259	136,457	17,425	1,353,669
8. Previously Reported Expenditures	124,659	238,125	19,358	60,757	452,425	12,835	-	18,460	273,259	136,457	17,425	1,353,760
9. Adjustment to Expenditures	(91)	-	-	-	-	-	-	-	-	-	-	(91)
Balance of Funds												
10. Total CBSP Funds Advanced	124,659	238,125	19,358	60,757	452,425	12,835	-	18,460	273,259	136,457	17,425	1,353,760
11. Expenditures from CDA 246	124,659	238,125	19,358	60,757	452,425	12,835	-	18,460	273,259	136,457	17,425	1,353,760
12. Amount Due to CDA	-	-	-	-	-	-	-	-	-	-	-	-
13. Amount Due to Area Agency	-	-	-	-	-	-	-	-	-	-	-	-
<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p>PREPARED BY  DATE 9/10/04</p> </div> <div style="width: 45%;"> <p>APPROVED BY  DATE 9/10/04</p> </div> </div>												

Distribution of Amount Due to Area Agency:		(Advanced + Amount Due = Total)		
	Budgeted	Advanced	Amount Due	Total
AAA Administration				
General Fund-Programs	82,010.00	82,010.00	-	82,010.00
HICAP Reimbursement-G.F.	27,326.00	27,326.00	-	27,326.00
HICAP Fund	13,646.00	13,646.00	-	13,646.00
HICAP BSI Federal	1,677.00	1,677.00	-	1,677.00
Total	124,659.00	124,659.00	-	124,659.00

State of California
CBSP Closeout Statement
CDA 247

Department of Aging
Per Audit Resolution

FINANCIAL CLOSEOUT STATEMENT COMMUNITY BASED SERVICES PROGRAMS

Contract Agency: County of Los Angeles, Community and Senior Citizens Services										Fiscal Year: 1998/99			
Contract Number: SF-8788-19										Revision Number:		Audit Resolution	
Status of Contract	AAA Administration	Alzheimer's	Brown Bag	Foster Grandparent	Linkages	Respite Purchase of Services	Respite Registry	Senior Companion	HICAP Reimb.	HICAP Fund	HICAP BSI	Total	
1. Original Contract Amount	111,212	363,333	19,358	82,517	456,693	14,184	3,333	20,431	163,536	81,663	32,074	1,348,334	
2. Amendment(s)	-	-	-	-	-	-	-	-	-	-	-	-	
3. Total Contract Amount	111,212	363,333	19,358	82,517	456,693	14,184	3,333	20,431	163,536	81,663	32,074	1,348,334	
Balance of Contract													
4. Total Contract Amount	111,212	363,333	19,358	82,517	456,693	14,184	3,333	20,431	163,536	81,663	32,074	1,348,334	
5. Expenditures from CDA 246	111,212	320,000	19,358	33,364	438,632	13,011	1,727	20,431	163,536	81,663	11,791	1,214,725	
6. Balance of Contract	-	43,333	-	49,153	18,061	1,173	1,606	-	-	-	20,283	193,609	
Adjustments to Expenditures													
7. Final Closeout Expenditures	111,212	320,000	19,358	33,364	438,632	13,011	1,727	20,431	163,536	81,663	11,791	1,214,725	
8. Previously Reported Expenditures	111,212	320,000	19,358	33,364	438,632	13,011	1,727	20,431	163,536	81,663	11,791	1,214,725	
9. Adjustment to Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	
Balance of Funds													
10. Total CBSP Funds Advanced	111,212	320,000	19,358	33,364	438,632	13,011	1,727	20,431	163,536	81,663	11,791	1,214,725	
11. Expenditures from CDA 246	111,212	320,000	19,358	33,364	438,632	13,011	1,727	20,431	163,536	81,663	11,791	1,214,725	
12. Amount Due to CDA	-	-	-	-	-	-	-	-	-	-	-	-	
13. Amount Due to Area Agency	-	-	-	-	-	-	-	-	-	-	-	-	
PREPARED BY													
<div style="display: flex; justify-content: space-between;"> <div>  DATE 9/10/04 </div> <div>  DATE 9/10/04 </div> </div>													

Distribution of Amount Due to Area Agency:		(Advanced + Amount Due = Total)		
AAA Administration	Budgeted	Advanced	Amount Due	Total
General Fund-Programs	83,464.00	83,464.00	-	83,464.00
HICAP Reimbursement-G.F.	16,396.00	16,396.00	-	16,396.00
HICAP Fund	8,188.00	8,188.00	-	8,188.00
HICAP BSI Federal	3,164.00	3,164.00	-	3,164.00
Total	111,212.00	111,212.00	-	111,212.00